

PUBLIC LAWS OF THE SEVENTY-FIRST CONGRESS

OF THE

UNITED STATES OF AMERICA

Passed at the second session, which was begun and held at the city of Washington, in the District of Columbia, on Monday, the second day of December, 1929, and was adjourned without day on Tuesday, the third day of July, 1930.

HERBERT HOOVER, President; CHARLES CURTIS, Vice President; GEORGE HIGGINS MOSES, President of the Senate *pro tempore*; NICHOLAS LONGWORTH, Speaker of the House of Representatives; JOHN Q. TILSON, Speaker of the House of Representatives *pro tempore*, April 8 to 11, 1930; CARL E. MAPES, Speaker of the House of Representatives *pro tempore*, July 3, 1930.

CHAP. 1.—An Act To extend the times for commencing and completing the construction of a bridge across the Mississippi River at or near Wabasha, Minnesota.

December 13, 1929.
[S. 1816.]
[Public, No. 23.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the times for commencing and completing the construction of the bridge authorized by Act of Congress, approved March 10, 1928, to be built across the Mississippi River at or near Wabasha, Minnesota, by the Wabasha Bridge Committee, Wabasha, Minnesota, are hereby extended one and three years, respectively, from the date of approval hereof.

Mississippi River.
Time extended for
bridging, at Wabasha,
Minn.
Vol. 45, p. 282, amend-
ed.

SEC. 2. That the right to alter, amend, or repeal this Act is hereby expressly reserved.

Amendment.

Approved, December 13, 1929.

CHAP. 2.—Joint Resolution Reducing rates of income tax for the calendar year 1929.

December 16, 1929.
[H. J. Res. 133.]
[Pub. Res., No. 23.]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That, in lieu of such rates of income tax specified in the Revenue Act of 1928 (United States Code, Supplement III, title 26, chapter 24) as are set forth in the following table, which under such Act are applicable to the calendar year 1929, the rates applicable to such year shall be those set forth in such table:

Revenue Act, 1928.
Income tax for 1929,
reduced.
Vol. 45, p. 795.
U. S. C., Supp. IV,
p. 377.

Sections of revenue act of 1928	Description of tax	New rate applicable to calendar year 1929	Rate under 1928 act	Table of rates.
Sections 11 and 161 [U. S. C. Sup. III, title 26, §§ 2011 and 2161]	Normal tax on individuals and on estates and trusts	$\frac{1}{2}$ of 1% 2% 4%	1½% 3% 5%	Vol. 45, pp. 795, 838. U. S. C., Supp. IV, pp. 379, 399.
Section 13 [U. S. C. Sup. III, title 26, § 2013]	Tax on corporations-----	11%	12%	Vol. 45, p. 797. U. S. C., Supp. IV, p. 380.
Section 201 [U. S. C. Sup. III, title 26, § 2201]	Tax on life insurance companies	11%	12%	Vol. 45, p. 842. U. S. C., Supp. IV, p. 401.
Section 204 [U. S. C. Sup. III, title 26, § 2204]	Tax on insurance companies other than life or mutual	11%	12%	Vol. 45, p. 844. U. S. C., Supp. IV, p. 402.
Section 211 [U. S. C. Sup. III, title 26, § 2211]	Normal tax on nonresident aliens	$\frac{1}{2}$ of 1% 2% 4%	1½% 3% 5%	Vol. 45, p. 847. U. S. C., Supp. IV, p. 403.
Sections 144 and 145 [U. S. C. Sup. III, title 26, §§ 2144 and 2145]	Withholding at source----	$\frac{1}{2}$ of 1% 4% 11%	1½% 5% 12%	Vol. 45, pp. 833, 835. U. S. C., Supp. IV, p. 397.

SEC. 2. This joint resolution shall take effect as of January 1, 1929.

Effective January 1,
1929.

Approved, December 16, 1929.